

COUNTY OF FAIRFAX, VIRGINIA

Combined Balance Sheet - All Fund Types, Account Groups and Discretely Presented Component Units

June 30, 2000

	Governmental Fund Types				Proprietary Fund Types
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
Assets and other debits					
Assets:					
Equity in pooled cash and temporary investments	\$ 164,555,760	176,923,776	6,041,072	112,903,743	75,416,013
Cash in banks	-	-	-	-	-
Cash with fiscal agents	537,848	-	411,509	-	-
Investments	-	-	-	-	12,969,964
Receivables (net of allowances):					
Accrued interest	949,956	557,211	-	59,457	565,244
Property taxes - delinquent	18,113,388	-	-	-	-
Business license taxes - delinquent	3,216,218	-	-	-	-
Accounts	15,036,220	8,332,427	-	-	-
Due from intergovernmental units	28,903,237	10,136,151	-	397,307	17,765,553
Notes	-	5,066,749	-	-	-
Mortgages	-	-	-	-	-
Due from Primary Government	-	-	-	-	-
Due from Component Units	-	1,591,709	-	-	-
Interfund receivables	4,029,420	-	-	-	-
Inventories of supplies	1,161,210	-	-	-	602,867
Prepaid items and other assets	61,554	19,480	-	-	-
Restricted assets:					
Equity in pooled cash and temporary investments	-	-	-	-	193,870,716
Cash with fiscal agents	-	-	-	-	-
Certificates of deposit - performance bonds	646,055	-	-	-	-
Investments	-	-	-	-	23,948,019
Fixed assets:					
Land	-	-	-	-	17,383,765
Buildings and improvements	-	-	-	-	712,982,610
Equipment	-	-	-	-	8,416,708
Construction in progress	-	-	-	-	82,283,525
Accumulated depreciation	-	-	-	-	(263,066,861)
Purchased capacity (net of amortization)	-	-	-	-	122,056,628
Miscellaneous noncurrent assets (net of amortization)	-	-	-	-	1,282,139
Other debits:					
Amount available in debt service funds	-	-	-	-	-
Amount to be provided for retirement of general long-term obligations	-	-	-	-	-
Amount to be provided from special assessments	-	-	-	-	-
Total assets and other debits	\$ 237,210,866	202,627,503	6,452,581	113,360,507	1,006,476,890

COUNTY OF FAIRFAX, VIRGINIA

Combined Balance Sheet - All Fund Types, Account Groups and Discretely Presented Component Units

June 30, 2000

	Governmental Fund Types				Proprietary Fund Types
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
Liabilities, fund equity and other credits					
Liabilities:					
Accounts payable and accrued liabilities	\$ 33,663,373	8,924,193	3,022	4,167,413	7,514,674
Compensated absences payable - long-term	-	-	-	-	-
Obligations for claims and judgments	-	-	-	-	-
Contracts payable	-	-	-	2,213,544	8,326,964
Contract retainages	-	101,257	-	1,436,158	-
Liabilities for collateral received under securities lending agreements	-	-	-	-	-
Liabilities under reimbursement agreements	-	-	-	-	-
Due to Primary Government	-	-	-	-	-
Due to Component Units	1,290,632	444,737	-	111,980	-
Interfund payables	-	3,293,347	-	92,692	71,061
Matured bonds payable	-	-	240,900	-	-
Matured interest payable	-	-	54,584	-	-
Deferred revenue	33,114,967	3,253,527	333,111	21,633,926	-
Deposits (primarily performance deposits)	56,665,321	-	-	4,257,563	-
Notes payable	-	-	-	-	-
Public Housing loans payable	-	-	-	-	-
Housing bonds payable	-	-	-	-	-
General obligation bonds payable	-	-	-	-	-
Special assessment debt with governmental commitment	-	-	-	-	-
Revenue bonds payable, net of unamortized discount	-	-	-	-	168,806,094
Obligations under capital leases and installment purchases	-	-	-	-	-
Sanitary landfill closure obligation	-	-	-	-	-
Total liabilities	124,734,293	16,017,061	631,617	33,913,276	184,718,793
Fund equity and other credits:					
Investments in general fixed assets	-	-	-	-	-
Contributed capital	-	-	-	-	174,403,463
Retained earnings:					
Reserved for sewer improvements, bond debt service and nitrification facilities	-	-	-	-	208,435,840
Unreserved	-	-	-	-	438,918,794
Fund balances:					
Reserved for:					
Encumbrances	-	-	-	29,514,035	-
Inventories of supplies	1,161,210	-	-	-	-
Long-term receivables	-	5,066,749	-	-	-
Prepaid items	61,554	19,480	-	-	-
Debt service	-	-	5,820,964	-	-
Employees' pension benefits	-	-	-	-	-
Repair and replacement	-	-	-	-	-
Unreserved	111,253,809	181,524,213	-	49,933,196	-
Total fund equity and other credits	112,476,573	186,610,442	5,820,964	79,447,231	821,758,097
Total liabilities, fund equity and other credits	\$ 237,210,866	202,627,503	6,452,581	113,360,507	1,006,476,890

See accompanying notes to financial statements.

Internal Service	Fiduciary Fund Type	Account Groups		Totals Primary Government (memorandum only)	Component Units	Totals Reporting Entity (memorandum only)
		General Fixed Assets	General Long-Term Obligations			
64,300,651	11,916,202	-	-	612,057,217	228,504,127	840,561,344
-	-	-	-	-	4,948,176	4,948,176
-	13	-	-	949,370	12,030,632	12,980,002
-	3,395,811,331	-	-	3,408,781,295	1,758,944,371	5,167,725,666
77,929	12,256,576	-	-	14,466,373	7,371,287	21,837,660
-	-	-	-	18,113,388	-	18,113,388
-	-	-	-	3,216,218	-	3,216,218
12,022	54,313	-	-	23,434,982	20,698,486	44,133,468
-	-	-	-	57,202,248	32,492,634	89,694,882
-	-	-	-	5,066,749	4,389,099	9,455,848
-	-	-	-	-	72,148	72,148
-	-	-	-	-	11,575,533	11,575,533
-	-	-	-	1,591,709	-	1,591,709
1,102	-	-	-	4,030,522	1,966,427	5,996,949
2,303,716	-	-	-	4,067,793	4,284,554	8,352,347
187,745	-	-	-	268,779	1,728,460	1,997,239
-	-	-	-	193,870,716	-	193,870,716
-	-	-	-	-	10,645,500	10,645,500
-	-	-	-	646,055	-	646,055
-	-	-	-	23,948,019	2,269,300	26,217,319
1,776,483	-	150,892,846	-	170,053,094	221,130,658	391,183,752
15,602,150	-	686,643,300	-	1,415,228,060	1,415,124,983	2,830,353,043
49,073,038	1,546,000	123,544,008	-	182,579,754	122,472,987	305,052,741
-	-	98,746,487	-	181,030,012	388,464,396	569,494,408
(39,362,180)	-	-	-	(302,429,041)	(52,278,342)	(354,707,383)
-	-	-	-	122,056,628	-	122,056,628
-	-	-	-	1,282,139	-	1,282,139
-	-	-	5,820,964	5,820,964	-	5,820,964
-	-	-	1,618,791,891	1,618,791,891	65,465,590	1,684,257,481
-	-	-	675,000	675,000	-	675,000
93,972,656	3,421,584,435	1,059,826,641	1,625,287,855	7,766,799,934	4,262,301,006	12,029,100,940

continued

Exhibit A
continued

Internal Service	Fiduciary Fund Type Trust and Agency	Account Groups		Totals Primary Government (memorandum only)	Component Units	Totals Reporting Entity (memorandum only)
		General Fixed Assets	General Long-Term Obligations			
24,816,905	6,200,707	-	-	85,290,287	289,760,970	375,051,257
-	-	-	54,297,817	54,297,817	22,389,122	76,686,939
-	-	-	1,287,000	1,287,000	-	1,287,000
-	-	-	-	10,540,508	-	10,540,508
-	-	-	-	1,537,415	7,184,884	8,722,299
-	236,511,408	-	-	236,511,408	77,396,129	313,907,537
-	62,642,150	-	-	62,642,150	11,280,433	73,922,583
-	-	-	-	-	1,591,709	1,591,709
-	-	-	9,728,184	11,575,533	-	11,575,533
534,183	39,239	-	-	4,030,522	1,966,427	5,996,949
-	-	-	-	240,900	-	240,900
-	-	-	-	54,584	-	54,584
-	-	-	-	58,335,531	18,252,719	76,588,250
-	-	-	-	60,922,884	1,038,613	61,961,497
-	-	-	-	-	68,914,904	68,914,904
-	-	-	-	-	2,037,227	2,037,227
-	-	-	-	-	9,465,000	9,465,000
-	-	-	1,380,266,450	1,380,266,450	-	1,380,266,450
-	-	-	675,000	675,000	-	675,000
-	-	-	114,125,000	282,931,094	13,030,000	295,961,094
673,007	1,403,000	-	23,737,816	25,813,823	18,269,618	44,083,441
-	-	-	41,170,588	41,170,588	-	41,170,588
26,024,095	306,796,504	-	1,625,287,855	2,318,123,494	542,577,755	2,860,701,249
-	-	1,059,826,641	-	1,059,826,641	1,971,313,969	3,031,140,610
20,396,695	-	-	-	194,800,158	29,153,028	223,953,186
-	-	-	-	208,435,840	-	208,435,840
47,551,866	-	-	-	486,470,660	77,180,266	563,650,926
-	-	-	-	29,514,035	67,345,265	96,859,300
-	-	-	-	1,161,210	1,122,285	2,283,495
-	-	-	-	5,066,749	-	5,066,749
-	-	-	-	81,034	-	81,034
-	-	-	-	5,820,964	2,194,550	8,015,514
-	3,114,787,931	-	-	3,114,787,931	1,534,986,934	4,649,774,865
-	-	-	-	-	1,000,000	1,000,000
-	-	-	-	342,711,218	35,426,954	378,138,172
67,948,561	3,114,787,931	1,059,826,641	-	5,448,676,440	3,719,723,251	9,168,399,691
93,972,656	3,421,584,435	1,059,826,641	1,625,287,855	7,766,799,934	4,262,301,006	12,029,100,940